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Received & Inspected

SEP 302010

September 27, 2010

FCC Mail Room

Marlene H. Dortch, Secretary Federal Communications Commission Office of the Secretary 445 12th Street, SW Room TW-A325 Washington, DC 20554

Re: Request for Waiver - FCC 2008-499A and 2009-499A Report Deadlines

Docket 06-122 and Docket 96-45

IP Telcom Group, Inc. Filer 499 ID: 826735

Dear Ms. Dortch,

IP Telcom Group, Inc. (IP Telcom) requests confidential treatment under Section 0.459 of the Commission's rules regarding this Request for Waiver. Attached to the original of this letter are four confidential redacted copies of IP Telcom's Request for Waiver and 499-A reports. Confidential treatment is requested for the actual and projected dollar figures related to IP Telcom's 499A filings and the specific placement on FCC 499 A forms.

Sentinel Telecom, Inc. has recently been contracted by IP Telcom Group, Inc. as its Regulatory Consultant to determine the correct classification and amounts of revenue reported in their 2008 and 2009 FCC 499-A reports.

We appeal the rejection by USAC of IP Telcom's 2008 and 2009 revised 499-A reports. We request that the FCC Waive the Deadline regarding the 2008 and 2009 FCC-499A filings and instruct USAC to process the attached, revised 2008 and 2009 499A forms so we may finally report the correct revenue figures in their correct classifications to submit accurate, reliable data to the FCC. In this way, USAC, TRS, LNP, NANP and the FCC can assess the correct contribution amounts for IP Telcom.

In FCC Order DA 08-1514, the FCC granted a request for review of Aventure Communication Technology, LLC's 499-Q report, directing USAC to accept Aventure's corrected Form 499-Q. The order stated "... we find that waiver is warranted to avoid

Confidential-Information produced for FCC, USAC and IP Telcom Group, Inc.

Page 1 of 4

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requiring Aventure to make excessive, incorrect payments to the USF with no reimbursement for more than a year. Due to its inadvertent reporting error, Aventure is required to pay contributions that are nearly 20 times its actual obligation, causing undue hardship." Section 6 states: "In this instance, Aventure demonstrates that "strict enforcement of the filing deadline would disproportionately penalize [the carrier] when considered in light of its actions to remedy the error."

A similar situation occurred with IP Telcom, who inadvertently declared an arbitrary projected revenue amount of **[REDACTED]** under the wrong classification on their 2008-499A form. The error was not corrected in time, and the 2009 499-A report estimated the same **[REDACTED]** revenue figure. Since this revenue was declared as International, it did not generate USAC invoices, but IP Telcom did receive a NECA invoice for **[REDACTED]** and an FCC invoice for **[REDACTED]**. IP Telcom should have paid **[REDACTED]** to NECA on behalf of the TRS fund. IP Telcom is being charged approximately **[REDACTED]** times their correct contribution to the TRS fund. Failure to correct these reports will cause an unreasonable burden to be assumed by IP Telecom.

USAC receives and processes the 499-A and 499-Q reports and shares the data with 4 other agencies for collection of funds for their respective programs. These programs are TRS, LNP, NANP and the FCC. All revisions of FCC 499 forms are processed through USAC and the revised data is forwarded to the other agencies.

Incorrect classification of telecom revenue degrades the reliability of FCC data reports used for planning and budgeting, and should be corrected to yield an accurate picture of the telecom industry and the utilization of funds. Correct 499 reports also ensure that carriers contribute the correct amount towards the funds. Correct reporting of these revenue figures will serve the public interest.

In January 2010, Mr. Cuetos contracted with a Regulatory Consulting group, who made corrections to the 2008 and 2009 499-A filings. The consultants corrected several errors on the report, but it is obvious that they did not understand IP Telcom's business model as they made additional errors.

Recently, I spoke with Mr. Cuetos, President of IP Telecom and reviewed the business model and types of revenue that IP Telcom has. In fiscal years 2007, 2008 and 2009, IP Telecom only sold **[REDACTED]** to US carriers with valid 499 Filer IDs and international carriers.

The previous Regulatory Consulting group incorrectly placed **\$[REDACTED]** of revenue in Line **[REDACTED]** of the 2008-499A report. The same error was made in the 2009-499A report as **\$[REDACTED]** of revenue was entered on Line **[REDACTED]** Both of



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these amounts should have been reported on Line [REDACTED] of the respective reports as these are International (non-US) Carriers purchasing international termination to non-US countries.

In the revised FCC 2008-499A report that I have prepared, the international revenue was divided into 3 separate classifications: a- Contributors [REDACTED] b- Non-Contributors/ End-User [REDACTED] and c- International-International Wholesale Carriers [REDACTED] for a grand total of [REDACTED]. The Non-Contributor/ End-User revenue of [REDACTED] is listed on [REDACTED] it was sold to other USF non-contributors with valid FCC 499 IDs. Also, no revenue is listed on line [REDACTED] due to the correct application of this revenue type.

In the revised FCC 2009-499A report that I have prepared, the international revenue was divided into 3 separate classifications: a- Contributors [REDACTED] b- Non-Contributors/ End-User [REDACTED] and c- International-International Wholesale Carriers [REDACTED] for a grand total of [REDACTED] The Non-Contributor/ End-User revenue of \$[REDACTED] is listed on line [REDACTED] since it was sold to other USF non-contributors with valid FCC 499 IDs. Also, no revenue is listed on line [REDACTED] due to the correct application of this revenue type.

Incorrect filings were submitted by IP Telcom without a clear understanding of the FCC 499 instructions. After careful review of the FCC Instructions, it is clear to see how an individual with minimal regulatory experience could misinterpret the instructions and declare revenue in incorrect categories.

In the 2008, 2009 and 2010 FCC 499A instructions, we find the instructions for utilization of Line 412. It states "International calls that traverse the United States but both originate and terminate in foreign points are excluded from the universal service contribution base regardless of whether the service is provided to resellers or to end users. These revenues should be segregated from other toll revenues by showing them on Line 412. Telecommunications providers should not report international settlement revenues from traditional settlement transiting traffic on the Worksheet."

Unfortunately, many people do not fully understand the implications of the last line regarding "international settlement revenues" which causes International-International Wholesale revenue to be classified in Line [REDACTED] and not in Line [REDACTED] Misapplication of these revenues will generate incorrect charges from the other FCC funds (TRS, LNP, NANP & FCC) which do not apply to IP Telcom's International to International type of traffic.

In this Request for Waiver, we request that the FCC waive the deadline ruling, and instruct USAC to accept and process the attached revised 2008 and 2009 499-A filings



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as we believe it is in the best interest of all parties. The FCC will have more accurate data for its reports and the correct assessments of fees for IP Telcom will be determined, removing an unreasonable burden from IP Telcom.

If you have any further questions or comments, please contact me via fax at 206-666-5848, via email at ms@sentineltelecom.com or telephonically at 786-229-2222.

Thank you for your assistance,

Maltha Ichiha

Best Regards,

Matthew Schulman - Regulatory Consultant for IP Telcom Group, Inc.

Request for Walver of Filing Deadline filed on behalf of

Mr. Jose Cuetos – President

IP Telcom Group, Inc.

8664 Southgate Shores Circle

Tamarac, FL 33321 Tel: 954-792-3838

Email: cuetos jose@hotmail.com

#### 2009 FCC Form 499-A Telecommunications Reporting Worksheet (Reporting Calendar 2008 Revenues) >>> Please read instructions before completing. <<<

Approval by OMB 3060-0855

Annual Filing — due April 1, 2	.009
Block 1: Contributor Identification Information Durin	g the year, filers must refile Blocks 1, 2 and 6 if there are any changes in Lines 104 or 112. See Instructions.
101 Filer 499 ID [If you don't know your number, contact the administrator at (888) 641-if you are a new filer, write "new" in this block and a Filer 499 ID will be assigned to	020100
102 Legal name of reporting entity	IP Telcom Group, Inc.
103 IRS employer identification number	[Enter 9 digit number] 20-5025678
104 Name telecommunications provider is doing business as	IP Telcom Group, Inc.
105 Telecommunications activities of filer [Select up to 5 boxes that best describe the re	eporting entity. Enter numbers starting with "1" to show the order of importance see directions.]
☐ CAP/CLEC ☐ Cellular/PCS/SMR (wireless telephony incl. by resale)	Coaxial Cable Incumbent LEC
☐ Interconnected VoIP ☐ Interexchange Carrier (IXC) ☐ Local Reseller	Operator Service Provider (OSP) Paging & Messaging
Prepaid Card	Private Service Provider Satellite Service Provider
Shared-Tenant Service Provider / Building LEC SMR (dispatch)	☐ Toll Reseller ☐ Wireless Data
If Other Local, Other Mobile or Other Toll is checked,	Other Mobile 1 Other Toll
describe carrier type / services provided: International VoIP Tol	I Reseller
106.1 Holding company name (All affiliated companies must show the same name on this line.)	Annual An
<ul> <li>106.2 Holding company IRS employer identification number</li> <li>107 FCC Registration Number (FRN) [ https://svartifoss2.fcc.gov/cores/CoresHome.htm [For assistance, contact the CCRES help desk at 877-480-3201 or CORES@fcc.go</li> </ul>	
corporate headquarters  Note: this address will be used for the ITSP FCC regulatory  fee billings unless the appropriate box is checked on Line 208.  Street 3  Tamarac	thgate Shores Circle  State FL Zp (postal code) 33321 Country if not USA hgate Shores Circle
complaints Street 2	
check if same address as Line 109 🗹 Street 3	State FL Z p (postal code) 33321 Country if not USA
n de la chole i le date cum me destamante com e mandra mandra que mandra que mandra e la come e la compactica de la compactid	
111 Telephone number for customer complaints and inquiries [Toll-free number if available]	
112 List all trade names used in the past 3 years in providing telecommunications. Inclu	de all harnes by which you are known by customers.
a IP Telcom Group, Inc.	and the same of th
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e	
Use an additional sheet if necessary. Each reporting entit	y must provide all names used for telecommunications activities.

201 202 203 204 205 206	2-A: Regulatory Contact Information  Filer 499 ID [from Line 101]  Legal name of reporting entity [from Line 102]  Person who completed this Worksheet	826735 IP Telcom Group, Inc.
202 203 204 205 206	Legal name of reporting entity [from Line 102]	AND THE PROPERTY OF THE PROPER
202 203 204 205 206	Legal name of reporting entity [from Line 102]	IP Telcom Group, Inc.
203 204 205 206		
204 205 206	I CISON WING COMPRESS VIOLAGIECE	First Matthew MI Last Schulman
205 206	Telephone number of this person	(786 ) _ 229-2222 ext -
206	Fax number of this person	(206 ) - 666-5848
	address to which future Telecommunications Reporting Worksheets should be sent check if same name as Line 203 check if same address as Line 109  Billing address and billing contact person: [Plan administrators will send bills for contributions to this address. Please attach a written request for alternative billing arrangements.]  check if rame and address same as Line 207	Office Attn First name Jose MI Last Cuetos  Email [Irequired if available, not for public release] cuetos_jose@hotimail.com Phone ( 954 ) - 636-2966 eat- Fax ( 954 ) - 891-0300  Street 1 8664 Southgate Shores Circle  Street 2  Street 3  City Tamarac State FL Zp (postal code) 33321 Country if not USA  Company Attn First name Jose MI Last Cuetos  Email [Irequired if available, not for public release] cuetos_jose@hotimail.com Phone ( 954 ) - 638-2966 ext- Fax ( 954 ) - 891-0300  Street 3  Street 3  City Tamarac State FL Zp (postal code) 33321 Country if not USA  Company Attn First name Jose MI Last Cuetos  Phone ( 954 ) - 638-2966 ext- Fax ( 954 ) - 891-0300  Street 1 8664 Southgate Shores Circle  Street 3  City Tamarac State FL Zp (postal code) 33321 Country if not USA
	(2-B: Agent for Service of Process	All carriers and providers of interconnected VoIP must complete Lines 209 through 213. During the year, carriers and providers of interconnected VoIP must refile Blocks 1, 2 and 6 if there are any changes in this section. See Instructions.
	b.C. Agent for Cervice of Flocess per 47 0.0.0, \$ 410	Company Corporate Creations Network Inc.  Attn First name Luis Mt Last Uriarte
	Telephone number of D.C. agent	(800 ) - 682-9110 ext -
	Fax number of D.C. agent	
.,	for hand service of documents check to use Line 213 information for FCC ITSP regulatory fee bill	contact@corpcreations.com  Street1 1629 K Street, NW, #300  Street2 1717 K Street NW Suite 600  Street3  City Washington State DC Zp 20006
214	Local/alternate Agent for Service of Process (optional)	Company Atin First name MI Last
215	Telephone number of local/alternate agent	(
216	Fax number of local/alternate agent	A CONTROL OF THE PROPERTY OF T
217	Email of local/alternate agent    Required if available	
218	agent for hand service of documents check to use Line 218 information for FCC ITSP regulatory fee bill [If both Line 208 and Line 218 are checked. Line 208 will be used.}	Street 2 Street 3 City State Zip (postal code) Sountry if not USA CAN BE PUNISHED BY FINE OR IMPRISONMENT UNDER TITLE 18 OF THE UNITED STATES CODE, 18 U.S.C. § 1001

2009 FCC Form 499-A Telecom	imunications Repor	ting Worksheet (I	Reporting Calendar 200	08 Revenues)		Page
Block 2-C: FCC Registration and Conta	ct Information	Cabh		t refile Blocks 1, 2 and 6	The control of the control of the second of the control of the con	
			if there are any chang	es in this section. See Ins	tructions.	
219 Filer 499 ID [from Line 101]		826735				
220 Legal name of reporting entity (from	Line 102]	IP Telcom Group, I	nc.			
221 Chief Executive Officer (or, highest if the filing entity does not have a ch		First Jose	M	Last Cuetos		
222 Business address of individual name	ed on Line 221	Street1 8664 Southgate	Shores Circle			
check if same as Line 109	3	Street 2 Street 3	Cina. Fr	7. (	Occupa Novellina	
SANSANIA	and the second s	City Temerac	State FL	Z p (postal code) 33321	Country if not USA	
223 Second ranking company officer, su (Must be someone other than the in		First	<b>M</b>	Last	and the second s	and annex or an area of the second
224 Business address of individual name	ed on Line 223	Street1				
check if same as Line 109	1	Street 2 Street 3				
CHAIR TOURCE LINE TO T	J	City	State	Z p (postal code)	Country if not USA	
225 Third ranking company officer, such (Must be someone other than individual Lines 221 or 223)		First	<b>M</b>	Last	WATERWAY TO THE TENT OF THE TE	
226 Business address of individual name	ed on Line 225	Street1				and the second s
	7	Street 2				
check if same as Line 109	J	Street 3 City	State	Z o (postal code)	Country if not USA	
227 Indicate jurisdictions in which the fili and jurisdictions in which service is		Include jurisdictions in w	·····		The state of the s	
Alabama	Guam	Massachusetts	New York	☐ Tenness	ee	
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American Samoa	] Idaho	Midway Atoll	North Dakota	Utah Utah		
☐ Arizona ☐	] Illinois	Minnesota	Northern Mariana Islar	nds 🔲 U.S. Virg	in Islands	
Arkansas	Indiana	Mississippi	Ohio	☐ Vermont		
California	] lowa	Missouri	Oklahoma	☐ Virginia		
Colorado	Johnston Atoll	Montana Montana	☐ Oregon	☐ Wake Island	end	
Connecticut	] Kansas	Nebraska	Pennsylvania	☐ Washing	ton	
☐ Delaware	Kentucky	Nevada	☐ Puerto Rico	☐ West Virg	ginia	
District of Columbia	Louisiana	New Hampshire	Rhode Island	Wisconsi		
☑ Florida ☐	Maine	New Jersey	South Carolina	☐ Wyoming	)	
Georgia	Maryland	New Mexico	South Dakota			
228 Year and month filer first provided (o	or expects to provide) telec	ommunications in the U.S	6. Check if prior to 1/1/19	99, otherwise Year 2007	Month 1	
PERSONS MAKING WILLFUL FALSE S	TATEMENTS IN THE WORKSI	ieet can be punished i	BY FINE OR IMPRISONMENT UN	DER TITLE 18 OF THE UNIT	TED STATES CODE, 18 U.S.C.	§ 1001

#### 2009 FCC Form 499-A Telecommunications Reporting Worksheet (Reporting Calendar 2008 Revenues) Page 4 Block 3: Carrier's Carrier Revenue Information Filer 499 ID [from Line 101] 302 Legal name of reporting entity [from Line 102] IP Telcom Group, Inc. Report billed revenues for January 1 through December 31, 2007. If breakouts are not book Breakouts Do not report any negative numbers. Dollar amounts may be rounded to Total amounts, enter whole the nearest thousand dollars. However, report all amounts as whole dollars. Revenues percentage estimates Interstate International Interstate International Revenues Revenues See instructions regarding percent interstate & International. (a) (b) (c) (d)Revenues from Services Provided for Resale as Telecommunications by Other Contributors to Federal Universal Service Support Mechanisms Fixed local service Monthly service, local calling, connection charges, vertical features, and other local exchange service including subscriber line and PICC charges to IXCs 303.1 Provided as unbundled network elements (UNEs) 303.2 Provided under other arrangements Per-minute charges for originating or terminating calls Provided under state or federal access tariff 304.1 Provided as unbundled network elements or other contract arrangement Local private line & special access service 305.1 Provided to other contributors for resale as telecommunications Provided to other contributors for resale as interconnected VoIP [All such revenue for 2007 must be reported as end-user revenue] Payphone compensation from toll carriers REDACTED Other local telecommunications service revenues Universal service support revenues received from Federal or state sources Mobile services (including wireless telephony, paging & messaging, and other mobile services) Monthly, activation, and message charges except toll Toll services Operator and toll calls with alternative billing arrangements (crecit card, collect, international call-back, etc.) 311 Ordinary long distance (direct-dialed MTS, customer toll-free (800/888 etc.) service, "10-10" calls, associated monthly account maintenance, PICC pass-through, and other switched services not reported above) Long distance private line services Satellite services All other long distance services Total revenues provided for resale [Lines 303 through 314]

Note: As stated in the instructions, for all revenues reported on this page, you must retain the Filer 499 iD and contact information for the associated customers. You must verify that each of these customers was a direct contributor to the federal universal service support mechanism for calendar year 2007 and that the customer is purchasing service for resale as telecommunications. These records must be made available to the administrator or the FCC upon request. The FCC website contains information on federal universal service contributors. (See instructions.)

PERSONS MAKING WILLFUL FALSE STATEMENTS IN THE WORKSHEET CAN BE PUNISHED BY FINE OR IMPRISONMENT UNDER TITLE 18 OF THE UNITED STATES CODE, 18 U.S.C. § 1001

ock 4-/	: End-User and Non-Telecommunications Revenue Information		5.45	and the second		
401	Filer 499 ID [from Line 101]	826735				
	Legal name of reporting entity [from Line 102]	IP Telcom Group, Inc.				77 - 1974 - Control of State Control of the State of Control of Co
Report billed revenues for January 1 through December 31, 2007.				uts are not book	В	reakouts
	report any negative numbers. Dollar amounts may be rounded to arest thousand dollars. However, report all amounts as whole dollars.	Total Revenues		, enter whole ge estimates	Interstate	International
	structions regarding percent interstate & international.	1107011000		International	Revenues	Revenues
		(a)	(b)	(c)	(d)	(e)
<b>403</b>	s from All Other Sources (end-user telecom. & non-telecom.) Surcharges or other amounts on bills identified as recovering State or Federal universal service contributions			Entertainment of the second of		
Fixed k	· · · · · · · · · · · · · · · · · · ·		<del></del>			
	Monthly service, local calling, connection charges, vertical features,					
	and other local exchange service charges except for federally				ini da da da s	
	tariffed subscriber line charges and PICC charges					
404.1	traditional circuit switched  Provided at a flat rate including interstate toll service local portion					
404.2	100 m Marie					
404.3	WOOD WATER TO THE TO THE TOTAL THE T					
	interconnected YolP					
404.4	Offered in conjunction with a broadband connection				7	
404.5	Offered independent of a broadband connection					
405	Tariffed subscriber line charges and PICC charges levied by a local exchange carrier on a no-PIC customer					
406	Local private line & special access service					· · · · · · · · · · · · · · · · · · ·
	includes the transmission portion of wireline					
	broadband internet access provided on a common carrier basis.					
407	Dambaga asia saturnia (land and land latera)	# ·				
407	Payphone coin revenues (local and lorg distance)					
408	Other local telecommunications service revenues	<b>.</b>		 		
	services (including wireless telephony, paging & messaying, and other mobile services)					
409	Monthly and activation charges	,				
410	Message charges including roaming and air-time charges for toll calls, but excluding separately stated toll charges					

Save time, avoid problems -- file electronically at

http://forms.universalservice.org

FCC Form 499-A February 2009

	FCC Form 499-A Telecommunications Reporting Wor			,	Pa
Block 4-A	: Continued		and the second second		
, , , , , , , , , , , , , , , , , , ,		Total Revenues (a)	If breakouts are not book amounts, enter whole percentage estimates Interstate International	Brea Interstate Revenues (d)	kouts International Revenues (e)
Toll ser	NA CONTRACTOR OF THE PROPERTY				
	Prepaid calling card (including card sales to customers and non-carrier distributors) reported at face value of cards				
	International calls that both originate and terminate in foreign points				
413	Operator and toll calls with alternative billing arrangements (credit card, collect, international call-back, etc.) other than revenues reported on Line 412	aragaman			
,,.	Ordinary long distance (direct-dialed MTS, customer toll-free (800/888 etc.) service . "10-10" calls, associated monthly account maintenance, PICC pass-through, and other switched services not reported above)				
414.1	· · · · · · · · · · · · · · · · · · ·				
414.2	All interconnected VoIP long distance, including: but not limited to, itemized toll				
415	Long distance private line services	**************************************			· '
	Satellite services				
417	All other long distance services				
	Revenues other than U.S. telecommunications revenues, including information services, inside wiring maintenance billing and collection customer premises equipment, published directory, dark fiber, Internet access, cable TV program transmission, foreign carrier operations, and non-telecommunications revenues (See instructions.)				
418.1	bundled with circuit switched local exchange service	**************************************	#	**	
418.2 418.3	bundled with interconnected VoIP local exchange service other				
Block 4-B	: Total Revenue and Uncollectible Revenue Information				
419	Gross billed revenues from all sources (incl. reseller & non-telecom.) [Lines 303 through 314 plus Lines 403 through 418]	<b>1</b>			
420	Gross universal service contribution base amounts [Lines 403 through 411 Lines 413 through 417] See Figure 4 in instructions.				
421	Uncollectible revenue/bad debt expense associated with gross billed revenues amounts shown on Line 419 [See Instructions Page 26]				
422	Uncollectible revenue/bad debt expense associated with universal service contribution base amounts shown on Line 420				
423	Net universal service contribution base revenues [Line 420 minus line 422]				

PERSONS MAKING WILLFUL FALSE STATEMENTS IN THE WORKSHEET CAN BE PUNISHED BY FINE OR IMPRISONMENT UNDER TITLE 18 OF THE UNITED STATES CODE, 18 U.S.C. § 1001

2009	FCC Form	499-A Telecommunications	Reporting Worksheet (Rep	orting Calendar 2008 F	Revenues)	Page
Block 5	: Additional R	evenue Breakouts				
501	Filer 499 ID	from Line 101]	826735			
502		f reporting entity [from Line 102]	P Telcom Group, Inc.	- 1000 - 1		- America de la companya del companya del companya de la companya
		enues in Block 3 and Block 4 must pro uctions for limited exceptions.	vide the percentages requested in Line	s 503 through 510.	Block 3	Block 4
	-	f revenues reported in Block 3 and Blo earest whole percentage. Enter 0 if no	ck 4 billed in each region of the country service was provided in the region.	Round or	Carrier's Carrier (a)	End-User Telecom. (b)
503	Southeast:	Alabama, Florida, Georgia, Kentucky Puerto Rico, South Carolina, Tennes	r, Louisiana, Mississippi, North Carolina see, and U.S. Virgin Islands	•		
504	Western:	Alaska, Arizona, Colorado, Idaho, Ion North Dakota, Oregon, South Dakota	wa, Minnesota, Montana, Nebraska, Ne n, Utah, Washington, and Wyoming	w Mexico,		
505	West Coast:	California, Hawaii, Nevada, American Northern Mariana Islands, and Wake	n Samoa, Guam, Johnston Atoll, Midwa Island.	y Atoli,	<b>IDE</b> NA	OTEN
506	Mid-Atlantic:	Delaware, District of Columbia, Mary West Virginia	land, New Jersey, Pennsylvania, Virgin	ia, and	REDA	しってリ
507	Mid-West:	Illinois, Indiana, Michigan, Ohio, and	Wisconsin			
508	Northeast:	Connecticut, Maine, Massachusetts,	New Hampshire, New York, Rhode Isla	ind, and Vermont		
509	Southwest:	Arkansas, Kansas, Missouri, Oklahor	ma, and Texas			and the second of the second o
510	Total	[Percentages must add to 0 or 100.]				
511	filer's TRS, N option of iden	ANPA, LNP, and FCC interstate teleph	niversal Service support mechanisms a none service provider regulatory fee cor ed in the instructions, you must have Instructions.)	tribution bases. To have these e in your records the FCC FII (3)	e amounts excluded, the filer has the er 499 ID for each customer (I	o).
	Povenues fm	m resellers that do not contribute to Ur	niversal Service \$	Total Revenues	REDACTED	d International
			THE WORKSHEET CAN BE PUNISHED BY	FINE OR IMPRISONMENT UNDER		CODE. 18 U.S.C. § 1001
		void problems file electronically a				FCC Form 499-A

February 2009

2009 FCC Form 499-A Telecommunications Repor	ting Worksheet (Reporting C	alendar 2008 Revenues)	Page
Block 6: CERTIFICATION: to be signed by an officer of the filer	1.00 1.00 (1.00 (1.00 (1.00 (1.00 (1.00 (1.00 (1.00 (1.00 (1.00 (1.00 (1.00 (1.00 (1.00 (1.00 (1.00 (1.00 (1.00 (1.00	Titu (1 b. let	The state of the s
601 Filer 499 ID [from Line 101]	826735		aking ti Patraphonining ang mananggi gan ang paganang pagangga ang pagangga pagangga balang ang balang ang Pat Tanggan
602 Legal name of reporting entity [from Line 102]	IP Telcom Group, Inc.		A
Section IV of the instructions provides information on which typ to be exempt from one or more contribution requirements shou will determine which entities meet the de minimis threshold bas	ld so certify below and attach an explana	ation. [The Universal Service Administ	
603 I certify that the reporting entity is exempt from contributing to:	Universal Se	ervice TRS NAM	PA LNP Administration
Provide explanation below:			
· Maria de las Ambrellas des la communicación de maria de la constante de la companya de la companya de la comp	· · · · · · · · · · · · · · · · · · ·	and the second s	ann an Ossah Mundu O
annument and and annument annument of the state of the st			The second secon
604 Please indicate whether the reporting entity is	State or Local Government E	intity I.R.C. § 501Tax Exer	npt []
605 I certify that the revenue data contained herein are privileged a position of the company. I request nondisclosure of the revenu	nd confidential and that public disclosure e information contained herein pursuant	of such information would likely cause to Sections 0.459, 52.17, 54.711 and	substantial harm to the competitive 64.604 of the Commission's Rules.
I certify that I am an officer of the above-named reporting entity to the best of my knowledge, information and belief, all statemes statement of the affairs of the above-named company for the prequested identification registration information has been provided consolidated basis, I certify that this filing incorporates all of the the filer adhered to and continues to meet the conditions set for	ents of fact contained in this Worksheet a revious calendar year. In addition, I swe ded and is accurate. If the above-named revenues for the consolidated entities f	are true and that said Worksheet is an a ar, under penalty of perjury, that all d reporting entity is filing on a	
	The second of th	M/c/	
606 Signature			
607 Printed name of officer	First Jose	MI Last Cuetos	The second secon
608 Position with reporting entity	President	······································	
609 Business telephone number of officer	(954)	_ 792-3838 ext -	AANAAAAAAAAA. AAA
610 Email of officer   Required if available not for public release	neth or comments and a comment of the comment of th		S. C.
611 Date	9/22/2010		<u> </u>
612 Check those that apply: Original April 1 filing for year	New filer, registration only	Revised filing with updated registra	tion Revised filing with updated revenue data
Do not mail checks with this form. Send this form to: Form 49: For additional information regarding this worksheet contact: Te	9 Data Collection Agent c/o USAC 20 elecommunications Reporting Worksheet	00 L Street, N.W. Suite 200 Washingt information: (888) 641-8722 or via en	on DC, 20036 ail: Form499@universalservice.org
PERSONS MAKING WILLFUL FALSE STATEMENTS IN THE WORKSH	IEET CAN BE PUNISHED BY FINE OR IMP	RISONMENT UNDER TITLE 18 OF THE U	NITED STATES CODE, 18 U.S.C. § 1001
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# 2008 FCC Form 499-A Telecommunications Reporting Worksheet (Reporting Calendar 2007 Revenues) >>> Please read instructions before completing. <<<

Approval by OMB 3060-0855

Annual Filing — due April 1,	2008
Block 1: Contributor identification information Duri	ing the year, filers must refile Blocks 1, 2 and 6 if there are any changes in Lines 104 or 112. See Instructions.
101 Filer 499 ID [If you don't know your number, contact the administrator at (888) 641- If you are a new filer, write "new" in this block and a Filer 499 ID will be assigned to	· 020133
102 Legal name of reporting entity	IP Telcom Group, Inc.
103 IRS employer identification number	[Enter 9 digit number] 20-5025678
104 Name telecommunications provider is doing business as	IP Telcom Group, Inc.
105 Telecommunications activities of filer [Select up to 5 boxes that best describe the r  CAP/CLEC Cellular/PCS/SMR (wireless telephony incl. by resale) Interconnected VoIP Interexchange Carrier (IXC) Local Reseller Payphone Service Provider Prepaid Card Shared-Tenant Service Provider / Building LEC SMR (dispatch) If Other Local, Other Mobile or Other Toll is checked, describe carrier type / services provided:	Operator Service Provider (OSP) Paging & Messaging Private Service Provider Satellite Service Provider Toll Reseller Wireless Data Other Mobile 1 Other Toll
106.1 Holding company name (All affiliated companies must show the same name on this line.)	ALL MARKET CONTROL AND CONTROL
corporate headquarters Street 2	
Note: this address will be used for the ITSP FCC regulatory fee billings unless the appropriate box is checked on Line 208.  110 Complete business address for customer inquiries and complaints  110 Complete business address for customer inquiries and complaints  110 Complete business address for customer inquiries and complaints  110 Complete business address for customer inquiries and complaints  110 Complete business address for customer inquiries and complete business address as Line 109   110 Complete business address for customer inquiries and complete business address address as Line 109   110 Complete business address as Line 109   110 Complete busin	State FL Z.p.(postal code) 33321 Country if not USA  uthgate Shores Circle  State FL Z.p.(postal code) 33321 Country if not USA
111 Telephone number for customer complaints and inquiries [Toll-free number if available]	(954 ) - 792-3838 ext -
112 List all trade names used in the past 3 years in providing telecommunications. Inclu	ude all names by which you are known by customers.
a IP Telcom Group, Inc.	
b h	
C	AND I WANTED TO MAKE TO THE SECOND AND THE SECOND AND THE SECOND AND THE SECOND ASSESSMENT OF THE SECOND ASSESSMENT ASSES
Use an additional sheet if necessary. Each reporting ent	tity must provide all names used for telecommunications activities.
	HED BY FINE OR IMPRISONMENT UNDER TITLE 18 OF THE UNITED STATES CODE 18 U.S.C. 6 1001

2008 FCC Form 499-A Telecommunications Reporting	ting Worksheet (Reporting Calendar 2007 Revenues) Page 2
Block 2-A: Regulatory Contact Information	
201 Filer 499 ID [from Line 101]	826735
202 Legal name of reporting entity [from Line 102]	IP Telcom Group, Inc.
203 Person who completed this Worksheet	First Matthew M Last Schulman
204 Telephone number of this person	(786 ) - 229-2222 ext -
205 Fax number of this person	(206 ) - 666-5848
206 Email of this person   Required if available not for public relea 207 Corporate office, attn. name, and mailing address to which future Telecommunications Reporting Worksheets should be sent check if same name as Line 203 check if same address as Line 109  208 Billing address and billing contact person: [Plan administrators will send bills for contributions to this address. Please attach a written request for alternative	Office IP Telcom Group, Inc.  Attn First name Jose Mi Last Cuelos  Email [irequired if available, not for public release]; cuetos jose@romail.com Phone ( 964 ) - 633-2960 ext. Fax ( 954 ) 891-3300  Street 1 8664 Southgate Shores Circle  Street 2
billing arrangements. ]  check if rame and address same as Line 207  check to use Line 208 information for FCC ITSP regulatory fee bill	
Block 2-B: Agent for Service of Process	All carriers and providers of interconnected VoIP must complete Lines 209 through 213. During the year, carriers and providers of interconnected VoIP must refile Blocks 1, 2 and 6 if there are any changes in this section. See Instructions.
209 D.C. Agent for Service of Process per 47 U.S.C. § 413	Company Corporate Creations Network Inc. Attn First name Luis MI Last Uriarte
210 Telephone number of D.C. agent	(800 ) - 682-9110 ext-
211 Fax number of D.C. agent	(561) - 694-1639
212 Email of D.C. agent    Required if available	contact@corpcreations.com
213 Complete business address of D.C. agent for hand service of documents check to use Line 213 information for FCC ITSP regulatory fee bill [If both Line 208 and Line 213 are checked, Line 208 will be used.}	Street: 1629 K Street, NW, #300 Street: 1717 K Street NW Suite 600 Street: 3 City Washington State DC Zip 20006
214 Local/alternate Agent for Service of Process (optional)	Company Attn First name Mi Last
215 Telephone number of local/alternate agent	ext-
216 Fax number of local/alternate agent	
217 Email of local/alternate agent   Required if available	
218 Complete business address of local/alternate agent for hand service of documents check to use Line 218 information for FCC ITSP regulatory fee bill [If both Line 208 and Line 218 are checked, Line 208 will be used.]	Street 2 Street 3 City State Zip (postal code) Country if not USA
PERSONS MAKING WILLFUL FALSE STATEMENTS IN THE WORKSHEE	EET CAN BE PUNISHED BY FINE OR IMPRISONMENT UNDER TITLE 18 OF THE UNITED STATES CODE, 18 U.S.C. § 1001

Block 2-C: FCC Registration and Contact Information	Filers must refile Blocks 1, 2 and 6 if there are any changes in this section. See Instructions.						
219 Filer 499 ID [from Line 101]	826735				reile de la		
220 Legal name of reporting entity [from Line 102]	IP Telcom Group, Inc		20000			* 2	· · · · · · · · · · · · · · · · · · ·
221 Chief Executive Officer (or, highest ranking company officer if the filing entity does not have a chief executive officer)	First Jose	errenen errene	M	Last (	Cuetos	entrementale de la company	The second section of the sect
222 Business address of individual named on Line 221  check if same as Line 109	Street 1 8664 Southgate S Street 2 Street 3 City Tamerac		¥e FL	Zp (postal code) 33	321	Country if not USA	
223 Second ranking company officer, such as Chairman (Must be someone other than the individual listed on Line 221)	First		M	Last	***		
224 Business address of individual named on Line 223  check if same as Line 109	Street1 Street 2 Street 3 City	Steri	te	Zφ (postal code)		Country if not USA	
225 Third ranking company officer, such as President or Secretary (Must be someone other than individuals listed on Lines 221 or 223)	First		M	Last	ANTONIO CONTRACTOR O CONTRACTOR		
226 Business address of individual named on Line 225	Street 2						
check if same as Line 109	Street 3						
	City	Stat	le	Z p (postal code)		Country if not USA	d. 10.4
227 Indicate jurisdictions in which the filing entity provides service. In and jurisdictions in which service is likely to be provided in the ne		ch service was prov	vided in the	past 15 month	8		
☐ Alabama ☐ Guam ☐	Massachusetts	New York			Tennessee		
Alaska Hawaii	Michigan	North Carolin			Texas		
American Samoa Idaho	Midway Atoll	North Dakota	<del></del>		Utah		
Arizona Illinois	Minnesota	Northern Ma	riana Island	s 🔲	U.S. Virgin Isl	lands	
Arkansas Indiana	Mississippi	Ohio			Vermont		
California lowa	Missouri	Oklahoma			Virginia		
Colorado Johnston Atoli	Montana	Oregon			Wake Island		
Connecticut Kansas	Nebraska	Pennsylvania	3		Washington		
☐ Delaware ☐ Kentucky ☐	Nevada	☐ Puerto Rico			West Virginia		
District of Columbia Louisiana	New Hampshire	Rhode Island	_		Wisconsin		
☑ Florida ☐ Maine ☐	New Jersey	South Carolin			Wyoming		
Georgia Maryland	New Mexico	South Dakot	a				
	munications in the U.S.	F7		, otherwise Ye		Month 1	···· • · · · · · · · · · · · · · · · ·

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2000 POOP 400 A Television I at the Breatter Medical Constitution Color to Color to Cons

lock 3:	Carrier's Carrier Revenue Information			Y.		355		
301	Filer 499 ID [from Line 101]	826735		1,27	J. Company		- C	2000000
302	Legal name of reporting entity [from Line 102]	IP Telcom Group, Inc.	***************************************				ACCOUNTS OF THE PROPERTY OF T	
Do no	nt billed revenues for January 1 through December 31, 2007.  It report any negative numbers. Dollar amounts may be rounded to parest thousand dollars. However, report all amounts as whole dollars.	Total Revenues	amounts, percentag	its are not book enter whole pe estimates International	Interstate Revenues	Breakouts	International Revenues	27,7*****
See ir	nstructions regarding percent Interstate & International.	(a)	(b)	(c)	(d)		(e)	
y Other	es from Services Provided for Resale as Telecommunications Contributors to Federal Universal Service Support Mechanisms local service Monthly service, local calling, connection charges, vertical features, and other local exchange service including subscriber line and							
303.1	PICC charges to IXCs							
303.2	Provided under other arrangements							
304.1	Per-minute charges for originating or terminating calls Provided under state or federal access tariff							
304.2	Provided as unbundled network elements or other contract arrangement							
	Local private line & special access service							
305.1	Provided to other contributors for resale as telecommunications							486
305.2	Provided to other contributors for resale as interconnected VoIP [All such revenue for 2007 must be reported as end-user revenue]							
306	Payphone compensation from toll carriers	RE		N A			ită ii	
307	Other local telecommunications service revenues							
308	Universal service support revenues received from Federal or state sources							
	services (including wireless telephony, paging & messaging, and other mobile services)							
309	Monthly, activation, and message charges except toll					\$ * \$ * \$ * \$ * \$ * \$ * \$ * \$ * \$ * \$ *		
<i>Toll se</i> 310	Operator and toll calls with alternative billing arrangements (credit card, collect, international call-back, etc.)							
311	Ordinary long distance (direct-dialed MTS, customer toll-free (800/888 etc.) service, "10-10" calls, associated monthly account maintenance, PICC pass-through, and other switched services not reported above)							
312	Long distance private line services							
313	Satellite services							
314	All other long distance services							
315	Total revenues provided for resale [Lines 303 through 314]			odania. Sangaran Jawa Sangaran	Control of the second			

Note: As stated in the instructions, for all revenues reported on this page, you must retain the Filer 499 ID and contact information for the associated customers. You must verify that each of these customers was a direct contributor to the federal universal service support mechanism for calendar year 2007 and that the customer is purchasing service for resale as telecommunications. These records must be made available to the administrator or the FCC upon request. The FCC website contains information on federal universal service contributors. (See instructions.)

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lock 4-/	: End-User and Non-Telecommunications Revenue Information					
	Filer 499 ID [from Line 101]	826735				
	Legal name of reporting entity [from Line 102]	IP Telcom Group, inc.			ANNONE MARIE E E E E E E E E E E E E E E E E E E	
Repor Do no the ne	t billed revenues for January 1 through December 31, 2007. t report any negative numbers. Dollar amounts may be rounded to arest thousand dollars. However, report all amounts as whole dollars. istructions regarding percent interstate & international.	Total Revenues	amounts, percentag	ts are not book enter whole le estimates International	Bre Interstate Revenues	akouts International Revenues
, ,	MI 1-10 MI 1-1	(a)	(b)	(c)	(d)	(e)
	s from All Other Sources (end-user telecom. & non-telecom.) Surcharges or other amounts on bills identified as recovering State or Federal universal service contributions					
Fixed k	Ical services  Monthly service, local calling, connection charges, vertical features, and other local exchange service charges except for federally tariffed subscriber line charges and PICC charges traditional circuit smitched  Provided at a flat rate including interstate toll service local portion					
404.2						
404.3						
404.4	interconnected VoIP			A		HHE
404.5	Offered independent of a broadband connection					
405	Tariffed subscriber line charges and PICC charges levied by a local exchange carrier on a no-PIC customer			A		
406	Local private line & special access service includes the transmission portion of wireline broadband internet access provided on a common carrier basis.					
407	Payphone coin revenues (local and long distance)					
408	Other local telecommunications service revenues					
Mobile	services (including wireless telephony, paging & messaging, and other mobile services)	<b>H</b>				
409	Monthly and activation charges					
410	Message charges including roaming and air-time charges for toll calls, but excluding separately stated toll charges			e de la composition de la composition La composition de la		

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	FCC Form 499-A Telecommunications Reporting Wo	WWW. 1945-1950			Pag
lock 4-/	t: Continued	Total Revenues (a)	If breakouts are not book amounts, enter whole percentage estimates Interstate International	Breakoul Interstate Revenues (d)	is International Revenues (e)
Toll ser	MATRICAL CO.			(2. Spin)	
411	Prepaid calling card (including card sales to customers and non-carrier distributors) reported at face value of cards				
412	International calls that both originate and terminate in foreign points				
413	Operator and toll calls with alternative billing arrangements (credit card, collect, international call-back, etc.) other than revenues reported on Line 412				
	Ordinary long distance (direct-dialed MTS, customer toll-free (800/888 etc.) service. "10-10" calls, associated monthly account maintenance, PICC pass-through, and other switched services not reported above)				
414.1	* · · · · · · · · · · · · · · · · · · ·				
414.2	All interconnected VoIP long distance, including: but not limited to, itemized toll				
415	Long distance private line services				
416 417	Satellite services All other long distance services				
4-0-4	Revenues other than U.S. telecommunications revenues, including information services, inside wiring maintenance billing and collection customer premises equipment, published directory, dark fiber, Internet access, cable TV program transmission, foreign carrier operations, and non-telecommunications revenues (See instructions.)	R	EDA		
418.1 418.2 418.3	bundled with interconnected VoIP local exchange service				
ock 4-l	B: Total Revenue and Uncollectible Revenue Information				
419	Gross billed revenues from all sources (incl. reseller & non-telecom.) [Lines 303 through 314 plus Lines 403 through 418]				
420	Gross universal service contribution base amounts [Lines 403 through 411 Lines 413 through 417] See Figure 4 in instructions.				
421	Uncollectible revenue/bad debt expense associated with gross billed revenues amounts shown on Line 419 [See Instructions Page 26]				
422	Uncollectible revenue/bad debt expense associated with universal service contribution base amounts shown on Line 420				
423	Net universal service contribution base revenues [Line 420 minus line 422]				

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800	FCC Form	499-A Telecommunications I	Reporting Worksheet (Reporting	Calendar 2007 Revenue	s)	Page
ock 5:	Additional R	evenue Breakouts				
501	Filer 499 ID	from Line 101]	826735			
502	Legal name o	f reporting entity [from Line 102]	P Telcom Group, Inc.		s manage contrains sometimes and contrains and a	talanasi ta ta manana
		enues in Block 3 and Block 4 must proviductions for limited exceptions.	de the percentages requested in Lines 503 th	rough 510.	Block 3	Block 4
	~	f revenues reported in Block 3 and Block earest whole percentage. Enter 0 if no se	4 billed in each region of the country. Round ervice was provided in the region.	l Gr	Carrier Carrier (a)	End-User Telecom. (b)
503	Southeast:	Alabama, Florida, Georgia, Kentucky, L Puerto Rico, South Carolina, Tennesse		The state of the s		
504	Western:	Alaska, Arizona, Colorado, Idaho, Iowa North Dakota, Oregon, South Dakota, U	, Minnesota, Montana, Nebraska, New Mexic Jtah, Washington, and Wyoming	0,		
505	West Coast:	California, Hawaii, Nevada, American S Northern Mariana Islands, and Wake Is	amoa, Guam, Johnston Atoli, Midway Atoli, land.	To constant	REDA	ATER
506	Mid-Atlantic:	Delaware, District of Columbia, Marylar West Virginia	id, New Jersey, Pennsylvania, Virginia, and		NEDA	
507	Mid-West:	Illinois, Indiana, Michigan, Ohio, and W	isconsin			
508	Northeast:	Connecticut, Maine, Massachusetts, Ne	ew Hampshire, New York, Rhode Island, and	Vermont		
509	Southwest:	Arkansas, Kansas, Missouri, Oklahoma	, and Texas			
510	Total	[Percentages must add to 0 or 100.]				
511	filer's TRS, No option of iden	ANPA, LNP, and FCC interstate telephor		bases. To have these amounts	excluded, the filer has the or each customer (	b) d international
	Revenues fro	m resellers that do not contribute to University	ersal Service \$		REDACTED	

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2008	FCC Form 499-A Telecommunications Re	porting Worksheet (F	Reporting Calendar 2	007 Revenues)	Page
Block	6: CERTIFICATION: to be signed by an officer of the	filer			
601	Filer 499 ID [from Line 101]	826735	and the second section of the second section of the second section of the second section of the second section		
	Legal name of reporting entity [from Line 102]	IP Telcom Group, In	C.	- Ann An	
	Section IV of the instructions provides information on which to be exempt from one or more contribution requirements will determine which entities meet the <i>de minimis</i> threshold	should so certify below and at	tach an explanation. [The U	niversal Service Administrator	
603	I certify that the reporting entity is exempt from contributing	g to:	Universal Service	TRS NANPA	LNP Administration
Provi	ide explanation below:				
			dana and dana da		Colonia nel de ser el como sectores
		. We will see the second secon			
604	Please indicate whether the reporting entity is	State or Local	Government Entity	I.R.C. § 501Tax Exempt	The state of the s
605	I certify that the revenue data contained herein are privileg position of the company. I request nondisclosure of the re				
	I certify that I am an officer of the above-named reporting to the best of my knowledge, information and belief, all statement of the affairs of the above-named company for requested identification registration information has been consolidated basis, I certify that this filing incorporates all the filer adhered to and continues to meet the conditions statement.	tements of fact contained in the previous calendar year. In provided and is accurate. If the of the revenues for the consoli	is Worksheet are true and to addition, I swear, under per e above-named reporting er dated entities for the entire y	hat said Worksheet is an accurate halty of perjury, that all hitly is filing on a	
606	Signature	:			
	Printed name of officer	First Jose	// ME	Last Cuetos	A Control of the Cont
	Position with reporting entity	President	<i>V</i>		
	Business telephone number of officer		( 954 ) _ 792-3838	ext -	
,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	Email of officer    Required if available not for public re	lease    cuetos_jose@hotmail			Annual An
	Date	9/22/2010	- A 6665 Secretar (WWW) (Secretary (A 684-5) (C)		TO THE SAME AS A STREET OF THE
	Check those that apply: Original April 1 filing for	and the second second second	□ Re	vised filing with updated registration Revis	ed filing with updated revenue data
W 1 MC 1 1 2	Do not mail checks with this form. Send this form to: For additional information regarding this worksheet contact	m 499 Data Collection Agent	c/o USAC 2000 L Street,	N.W. Suite 200 Washington DC, 2003	6
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